

DEPENDENT HEALTH CARE COVERAGE REPORTING REQUIREMENT REPEAL

Prior Law_____

Individual income taxpayers were required to report on their Iowa returns whether their dependent children had health care coverage. If a taxpayer reported that a dependent child did not have health care coverage, and the taxpayer's reported income met the requirements for obtaining state-funded health care coverage for the dependent child, the Department was required to send information to the taxpayer about state-funded healthcare coverage programs for eligible dependent children.

The Department of Revenue (in cooperation with the Department of Human Services) was required to annually report to the governor and the general assembly the number of Iowa families who indicated on their income tax returns that they had dependent children with or without health care coverage; the number of Iowa families who received eligibility information; and the number of those families who applied for and enrolled in the appropriate health care programs.

New Provisions_____

2017 Iowa Acts House File 625 eliminates the requirement that taxpayers indicate on their tax returns whether their dependent children have health care coverage. The Department is no longer required to send information to taxpayers about state medical assistance programs for dependent children and no longer required to report annually to the governor and the general assembly regarding health care coverage.

Section Amended_____

Section 1 of 2017 Iowa Acts House File 625 repeals Section 422.12M, Code 2017.

Effective Date_____

May 11, 2017, applicable to tax years beginning on or after January 1, 2017.